- (7) Denaturants used, if spirits were denatured under an approved formula authorizing a choice of denaturants;
- (8) Quantity of denaturant used, if the approved formula authorizes a choice of quantities of denaturants.

EFFECTIVE DATE NOTE: By T.D. TTB-92, 76 FR 9171, Feb. 16, 2011, §26.293, paragraph (a)(3) was amended by removing the reference to "subpart R" and adding, in its place, a reference to "subpart S", effective April 18, 2011.

§ 26.294 Record of shipment.

- (a) Each shipment of industrial spirits or specially denatured spirits from the Virgin Islands to the United States shall be accompanied by a record of shipment. The record of shipment shall consist of an invoice, bill of lading or similar document which shows the following information:
 - (1) Consignor's name and address;
- (2) Consignee's name, address, and permit number;
- (3) For each formula of specially denatured spirits—
- (i) The formula number prescribed by part 21 of this chapter.
- (ii) The serial numbers or package identification numbers of containers, and
- (iii) The total quantity in wine gallons:
 - (4) For industrial spirits—
- (i) The package identification numbers of containers, and
- (ii) The total quantity in proof gallons.
- (b) The record of shipment shall be made available to custom officers inspecting the shipment.

(Records relating to industrial spirits approved by the Office of Management and Budget under control number 1512–0334; records relating to specially denatured spirits approved by the Office of Management and Budget under control number 1512–0337)

SHIPMENT OF COMPLETELY DENATURED ALCOHOL AND PRODUCTS MADE WITH DENATURED SPIRITS

§ 26.295 Marks on containers.

(a) Completely denatured alcohol. (1) For each immediate container of completely denatured alcohol with a capacity exceeding 1 gallon, the shipper shall mark or label on the head or side of the

package or on the side of the casing, the following:

- (i) The name and address of the person filling the container;
 - (ii) The contents in gallons:
- (iii) The words "Virgin Islands Completely Denatured Alcohol"; and
- (iv) The formula number prescribed by part 21 of this chapter.
- (2) In addition, if the container has a capacity of 5 gallons or less, the words "Completely Denatured Alcohol" shall be in red letters on white background, and the label shall also have the words "Caution—contains poisonous ingredients" in red letters on white background.
- (b) Products made with denatured spirits. The shipper shall mark or label each immediate container of a product made with denatured spirits with the name, trade name or brand name of the product and the name and address of the shipper.

§ 26.296 Record of shipment.

- (a) Each shipment of completely denatured alcohol or products made with denatured spirits shall be accompanied by a record of shipment. The record of shipment shall consist of an invoice, bill of lading or similar document which shows the following information:
 - (1) Consignor's name and address;
 - (2) Consignee's name and address;
- (3) Capacity and number of containers;
- (4) Total quantity shipped; and
- (5)(i) For completely denatured alcohol, the words "Virgin Islands Completely Denatured Alcohol" and the formula number prescribed by part 21 of this chapter, or
- (ii) For products made with denatured spirits, the name, trade name or brand name of the product.
- (b) The record of shipment shall be made available to customs officers inspecting the shipment.

(Approved by the Office of Management and Budget under control number 1512–0337)

ARRIVAL IN THE UNITED STATES

§ 26.297 General.

The district director of customs shall inspect each shipment of industrial spirits, specially denatured spirits, completely denatured alcohol, and